

**Exhibit 1**

**Reduce and Allow**

Schedule of Claims to be Reduced and Allowed						
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Ballot Amount	Allowed Amount	Reason for Reduction <sup>(1)</sup>
1.	DDI INC	182353801016337	9158	\$6,076.77	\$531.75	(i)(ii)(iv)
2.	Impact Innovations, Inc.	182353801040305	9613	\$1,226,611.96	\$202,666.37	(i)(ii)(iii)(iv)
3.	National Union Fire Insurance Company of Pittsburgh, PA as Transferee of Waxman Consumer Products Group Inc.	182353801040523	9481	\$34,726.13	\$9,185.10	(ii)(iv)
4.	REFRESHMENT SERVICES, INC.	182353801041508	8118	\$7,971.12	\$6,018.23	(ii)(iv)
5.	United Plant Growers, Inc.	182353801040847	9422	\$23,728.69	\$9,812.78	(ii)(iv)
6.	UNIVERSAL SITE SERVICES INC	182353801040931	8674	\$2,600.00	\$700.00	(i)
7.	Zuo Modern Contemporary	182353801041108	8382	\$36,141.90	\$10,286.76	(iv)

<sup>1</sup> Corresponding reasons are as follows:

- (i) supporting documentation indicates that the claims are non-Administrative Expense Claims;
- (ii) the Debtors' books and records show outstanding unclaimed credits against which the Debtors' are entitled to set off;
- (iii) the Debtors' books and records show that invoices for claims for 503(b)(9) priority are not entitled to priority pursuant to section 503(b)(9) of the United States Bankruptcy Code;
- (iv) the invoices provided by the Claimants are not supported by the Debtors' books and records, or no supporting documentation was provided for all or a portion of the Disputed Claim;
- (v) the basis for the Disputed Claim was paid or satisfied by the Debtors or by non-debtor third parties in the ordinary course;